

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS**

FRANCK HANSE)	
)	
)	
Petitioner,)	No. _____
)	
v.)	
)	
UNITED STATES OF AMERICA)	
)	
Respondent.)	

PETITION TO QUASH IRS SUMMONS

Pursuant to 26 U.S.C. § 7609(b)(2), Franck Hanse petitions the Court to quash a summons issued by the IRS, on behalf of France, to Marc D. Sherman & Colleagues, P.C. (“Law Firm”) for records relating to alleged “French Income and Wealth Tax Liabilities” of the petitioner. The summons is attached as Exhibit A.

Jurisdiction and Parties

1. Jurisdiction is conferred on this Court by 26 U.S.C. § 7609(h)(1). It provides in pertinent part that “[t]he United States district court for the district within which the person to be summoned resides or is found shall have jurisdiction to hear and determine any proceedings brought under subsection (b)(2).”

2. The summons was issued to Law Firm at 3700 West Devon Avenue, Ste. E, Lincolnwood, Illinois 60712.

3. Franck Hanse is the petitioner. He lives in Dubai, United Arab Emirates, and gives the Court jurisdiction over him personally by virtue of filing this petition.

4. The United States is the respondent.

5. Under 26 U.S.C. § 7609(a)(1), the petitioner was entitled to notice of the summons at issue, but he did not receive such notice. This petition was filed on June 19, 2017, within 20 days after June 1, 2017, the day the IRS hand-delivered the summons to Law Firm.

6. The petitioner timely notified the summoned party and the IRS of his petition to quash by sending a copy of the petition by certified mail on June 19, 2017, to the following:

Marc D. Sherman & Colleagues, P.C.
3700 West Devon Avenue, Ste. E
Lincolnwood, IL 60712

Internal Revenue Service
230 South Dearborn Street
Mail Stop 4400-CHI
Chicago, IL 60604
Attn: R.A. Alex Bjorvik

See § 7609(b)(2)(B); Ex. B.

Objections

7. The IRS contacted third parties regarding the tax liabilities alleged in the summons without providing any advance notice to petitioner that third party contacts might be made, as required by 26 U.S.C. § 7602(c)(1) and 26 C.F.R. 301.7602-2(d)(1).

8. The IRS did not provide notice to petitioner of the summons at issue, as required by 26 U.S.C. § 7609(a)(1).

9. These defects establish that the IRS did not comply with the administrative steps required by the Internal Revenue Code.

10. Moreover, the petitioner has not been a resident of France since at least 2004. He was a resident of Switzerland from 2004 to 2015 and is currently a resident of the United Arab Emirates. Unlike the United States, France does not tax its non-resident citizens on worldwide income. It is not clear, therefore, whether France would be able to obtain through its own laws the information it is seeking. And the tax convention between France and the

United States explicitly does not require the United States to supply information that is not obtainable under the laws of France. *See* Convention Between the Government of the United States of America and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion With Respect to Taxes on Income and Capital, Article 27, Paragraph 2(b).

11. The summoned party is a law firm and some of the summoned materials are protected from disclosure by attorney-client privilege.

Prayer for Relief

WHEREFORE, the petitioner respectfully asks the Court to quash the IRS summons; award costs and attorneys' fees to the petitioner to the extent allowed by law; and award such other and further relief to the petitioner as warranted.

Respectfully submitted,

Date: June 19, 2017

s/ Guinevere M. Moore
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